almost all the notes in Rs. 10/- and Rs. 5/- have been put in the remittance box deliberately to mislead the Inspecting Officers. This incident shows that there was a shortage of about Rs. 5000/- on 30-11-25 and to cover it up and avoid detection on the dates of inspection on 1-12-1925 and 6-12-25, a remittance of Rs. 15,000/- was sent and Rs. 8000/- received from the District Treasury for current transactions. This view is strengthened by the incidents of 28-12-1925 and 31-12-1925.

XII. PW7 Mr. Shellam Iyengar, whose evidence has not been impeached in any manner had purchased some house in a revenue sale and had deposited Rs. 6310/-. The sale was cancelled and the Deputy Commissioner issued a refund cheque for Rs. 6310/- on the Taluk Treasury. The Deputy Commissioner wrote Ex.P87/to the Sheristedar to see that Mr. Shellam Iyengar's cheque was cashed the very day. He added in Ex.P87 in his own hand that the cheque must be cashed that day without offering any excuse. Simultaneously Mr. Sitharamiengar the Head Accountant of the Deputy Commissioner's Office wrote the D.O.Ex.P88 to the 2nd accused informing him that the Deputy Commissioner was very particular that Mr. Shellam Iyengar Cheque should be cashed that day alone and that he would be very angry if it were not done. In spite of all this Mr. Shellam Iyengar had to go disappointed and the Deputy Commissioner was hood-winked. Mr. Shellam Iyengar stated that the 2nd accused told him that he had only coins which he was prepared to pay as he had no notes. Mr. Shellam Iyengar said in reply he could not carry so much coin and would come on 31-12-1925 which was the next treasury day during Xmas holidays and take notes. He wrote below Ex.P88, Mr. Sitharama Iyengar's letter that as the Sheristedar stated he had no notes he had agreed to get the cheque cashed on 31-12-25 and that the 2nd accused was not to blame in the matter. Below Mr. Shellam Iyengar's note Ex.P88(a) the 2nd accused wrote an artful reply.

He ignored the fact that there were no notes in the Treasury but wrote that as Mr. Shellam Iyengar said he would take money on 31-12-1925 his cheque was not cashed and that he was blameless and that that fact may be brought to the notice of the Deputy Commissioner who might otherwise think he had disobeyed him (Ex.P88(b).) This reply was shown to the Deputy Commissioner the same day and he noted on it "Seen". These incidents took place at about 4 P.M. on 28-12-1925. On that day the opening balance in the Treasury was Rs. 22,850/- consisting of 8 x 100 Rupees, 4 x 50 rupees, 337 x 10 rupees, 664 x 5 rupees and 230 x 1 rupee or a total of Rs. 7920/- in notes alone. The closing balance was Rs. 8605/- in notes. If there was really about Rs. 8000/- in currency notes alone, it is difficult to understand the accuseds inability to meet the demand for Rs. 6310/- . Not onlythis but to pay Mr. Shellam Iyengar Rs. 6310/- a remittance of Rs. 6000/- in notes was urgently requisitioned from the District Treasury on 31-12-1925, and after they were received the identical notes were paid to him. The 2nd accused was fully aware of the seriousness of refusing to honour Mr. Shellam Iyengar's cheque on 28-12-1925 and was very anxious not to incur his official superior's displeasure. With that knowledge he did not pay but to pay him on 31-12-1925 got notes of the value of Rs. 6000/-. The only explanation of this incident is that though the book balances showed about Rs. 8000/- in C.Notes as there was an actual shortage the accused could not cash the cheque. This to my mind is conclusive of the existance of shortage in the Treasury that day to the extent of Rs. 5000/- and that the defalcations alleged to have taken place on various dates between 23-6-25 and 31-12-25 are true. It will be seen later when the question of minimum balances in Rs. 5/- and Rs. 10/- notes and the defering of testing till the balance in those denominations of notes -

in the

Preserved

App. F. IX-4

1927. (Rm) Rm File No. 9-27

Previous References

Serial Nos. 13415

Later References
LR Dep. (D No 4459)
Rm 9-27-58.
LR 86-2980: 46-7, B April 1930
LR 5-1945 Hub)

Preserved

General and Revenue Secretariat.

Serial Nos. Jun

Part B for February 1928

SUBJECT

Revenue recommendation for sanction in the matter of locating two frontier toll gates in the important routes to Coimbatore and Trichinopoly Districts and an interior toll gate at Nuppagandahalli.

To The Hon'ble Comr
" Chief Engr
" Dy Comrs of Dists
" Comptroller
" Presidents of Dist Boards

RO dl 6238-56 of 16.2.28

Direct the opening of three more new toll gates in the Kolar Dist in addition to those already sanctioned
on 13.2.28.

G.R.S. App. F VI G-2]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and revenue Secretariat

( )

the *192*

Date of issue.....

Signed by.....

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section RM

File No. 2-27

Serial No.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read—

G.O. No. L 795 44/1B dt. 25.2.28 & 8.6.27 passing orders on the report of the Joint Committee regarding the establishment & administration of toll gates in the State.

2 PO No. R 5166-44/RM 9-27-4 dt. 13.1.28 passing orders in the matter of opening new toll gates on certain State Trunk Roads.

~~Order Thereon & No.~~

3. Correspondence ending with letter No. C 1540/27-4 dt. 3.2.28 from the Resident forwarding copy of Motor Dept. Comm's letter No. A 5-C 420/27-4

(8)

Rd 2·228 Suggesting, with refce to instructions contained in fd. in para 1 read above, the ~~following~~ ~~mentioned~~ places for locating 3 more new toll gates in addition to those already ordered in fd; in para 2 ~~may be located~~ supra & recommending that the Deputy's proposals may be approved

Frontier toll gates

1 Gauribidanur-Hindupur Rd. — ~~Thodigal~~ Doddaballapur

2 Chintamani-Madanapalle Rd. — Thodigal

Interior toll gates

3 Doddaballapur-Gauribidanur Rd. — Thippagarahalli

Conveyance

Saved

The opening of new toll gates at the places ~~suggested~~ proposed by the Dy Comr is sanctioned. *List of enclosure.*

Dy Sec

To The Revenue Comr
" Dy Comr
" Divl ARs
" Comptr.
" Presidents of Dt BDs

Copied by

Examined by

WD 0926—GPB—12,500—26-5-27

S. O.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G. O. No. 6338-6356/R. M. 9-27-15 Dated, Bangalore, the 18th February 1928.

Toll Gates

Directs the opening of three more new---in the Kolar District, in addition to those already sanctioned in G. O. Dated 13th ~~February~~ January 1928.

Read:—

Government Order No.L.8795-814/L.B.49-25-28 dated 9th September 1927 passing orders on the report of the Joint Committee regarding the establishment and administration of toll gates in the State.

2. Government Order No.R.5166-64/R.M.9-27-4 dated 13th January 1928 passing orders in the matter of opening toll gates on certain State Fund Roads.

3. Correspondence ending with letter No.C. 1540/27-28 dated 3rd February 1928 from the Revenue Commissioner forwarding copy of the Kolar Deputy Commissioner's letter No.A. 5-1420/27-28 dated 2nd February 1928 suggesting with reference to instructions contained in G.O. in para 1 read above, the following places for locating 3 more new tollgates in addition to those already ordered in G.O. in para 2 supra and recommending that the Deputy Commissioner's proposal may be approved.

FRONTIER TOLL GATES.

1. Goribidnur—Hindupur Road—Doddakurugode.

2. Chintamani—Madanapalle Road—Thodigal.

INTERIOR TOLL GATES.

3. Doddaballapur—Gudibanda Road—Thippaganahalli.

ORDER NO.6338-6356/R.M.9-27-15 DATED 18TH FEBRUARY 1928.

The opening of the toll gates at the places proposed by the Deputy Commissioner is sanctioned.

Sundaraja Iyengar 18/2.

Chief Secretary to Government.

To—The Revenue Commissioner in Mysore.
The Chief Engineer in Mysore.
The Deputy Commissioners of Districts.
The Comptroller to Government.
The Presidents of District Boards.

D1147

(4)

Letter No.A5.C. 420/27-28 dated 2nd February 1928 from the Deputy Commissioner, Kolar District, to the Revenue Commissioner in Mysore.

Frontier Toll Gates to be newly opened.

With reference to the correspondence ending with your memo No.C. 1540/27-28 dated the 31st January 1928, I have the honour to mention below the places at which the new Toll gates may be opened in this District:-

A. Toll gates which have been ordered to be opened with effect from 1-3-1928 under G.O.No.R. 5166-84/F.M. 9-27-4 dated 13-1-1928.

Name of road in which new tollgates have to be opened.	Places at which the toll gates have been opened.	Remarks.
FRONTIER TOLL GATES.:-		
Mulbagal - Palamanai road	Mulbagal.	
Bagepalli-Penukonda road.	Near the Bagepalli Travellers Bungalow, i.e. at Gantamvaripalli.	
INTERIOR TOLL GATES.		
Hosakote - Kolar road.	Naraspur.	

B. New toll gates proposed to be opened under G.O.No.L.8795-814/-L.B.49-25-28 dated 8-6-1927.

Name of road in which new toll gates have to be opened.	Places at which the Toll gates have been opened.	Remarks.
FRONTIER TOLL GATES:-		
Chintamani - Madanapalle Road.	Thodigol.	
Goribidnur-Hindupur Road.	Doddakurugodu.	
INTERIOR TOLL GATES:-		
Doddaballapur-Goribidnur road.	Thippaganahalli.	

P.T.O.

(5v)

2. The first three of the toll gates having been ordered to be opened with effect from the 1st March 1928, necessary notification has been sent to the Compiler, Mysore Gazette, for publication of the dates of sales of these Toll gates on the 10th and 11th February 1928 at Malur and Mulbagal respectively and on the 10th at Bagepalli, by the respective sub Division Officers and this fact was also intimated to you in this Office letter No.A. S.C.490/27-28 dated the 29th January 1927.

Copy.

For Revenue Commissioner.

G.R.

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

No. C. 1540/27-28/one (3)

Dated Bangalore 3rd February 1928.

FROM

P. G. D'SOUZA, ESQ., B.A., B.L.,
REVENUE COMMISSIONER IN MYSORE.

R-Rs-2-27-28
D 4217
6.2.28

To

The General Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

Re. opening of - new toll-gates - frontier.

SIR,

With reference to correspondence ending with your letter No.R. 5793 dated 31st January 1928 requesting me to obtain and submit proposals in the matter of establishment of additional toll-gates in the Kolar District, I have the honour to forward herewith copy of letter No.A.5.C. 420/27-28 dated 2nd February 1928 received from the Deputy Commissioner, Kolar, submitting his proposals. It is necessary to have toll-gates in the 2 places mentioned in the Chintamani and Goribidnur Taluks as they form important routes to the neighbouring Chittoor and Ananthapur Districts. The interior toll gate at Thippaganahalli may also be sanctioned. The explanation for the delay has not been received and on its receipt the same will be submitted to Government.

I have the honour to be,
Sir,
Your most obedient servant,

Revenue Commissioner.

G.R.

in the doble look rose to a certain figure are considered the same conclusion forces itself from another aspect of the case. The indents made on the District Treasury on 17-8-26 and 9-11-26 when there was absolutely no need, point to the same conclusion. On 17-8-1926 (Ex.P84 and P.96) there was a requisition for Rs. 7000/- consisting of 10 x 100 Rupees and 4000/- whole rupees. The opening balance that day was Rs. 13,885/- consisting of 1 x 50, 409 x 10, 542 x 5, 1 x 30 and small coins, rupees 5050/-. It was received on 18-8-26. Deducting small coins the balance in notes and rupees was Rs. 8800/- and odd which was more than enough to work particularly in the middle of a month when no more than Rs. 4000/- were necessary. By that date according to the prosecution there was shortage of about Rs. 7000/-. If this is deducted the balance excluding small coins was not sufficient to work the Treasury. The remittance of 29-7-26 was pending test. There was an urgent requisition on 10-8-26 to have it tested. The balance in Rs. 5 and Rs. 10 notes did not rise till 17-8-26 to the number of them shown in the invoice. Similarly on 9-11-26 (Ex.P61) a requisition was sent for a remittance of Rs. 6000/- while the balance on hand was Rs. 9776/- consisting of Rs. 5347/- in notes alone. It was the beginning of the month and there was no need to get Rs. 6000/-, if there was no shortage. The excuse offered to get these remittances wasthat parties wanted whole rupees and notes of higher denomination. The District Treasury would see the cash balance before sending ther remittance and with large number of Rs. 5 and Rs. 10 notes in the accounts it would not do to ask for anything else.

XIII. Not only were remittances received from the District Treasury under one pretest or the other when there wasm no need but high cash balances were retained in spite of requisitions to send all the surplus over and above the minimum required for current transactions. (Ex.P52, P53 and P54). Except on the Ist day of the month when the transactions go up to

[F. VI. G]

SUBJECT.....

(1)

Section

File No.

Serial No.

No. 5793.

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *192*

Date of issue 31. 1. 28

Signed by Mr. T. K. S. Iyer

for Secretary

31/1/28

List of enclosures.....

Copied by Mr. Rao 24 hours

Examined by .....

To The Revenue Commr

Sir,

With reference to correspondence ending with your letter No C1576 27/16 dt 20.12.27 submitting proposals in the matter of establishment of additional tollgates in all the districts except that of Kolar, I am directed to request you to call for & ~~obtain~~ proposals in respect of the Kolar District ~~within 3 days~~ with the explanation of the Deputy for the long delay. ~~to forward the same within~~ ~~the stipulated time~~

I am also to request

WD0325—GPB—20,000—26-6-[illegible]

(2)

Yours to investigate the question
of establishing an additional
~~as to whether an additional~~
tollgate ~~may not be established~~
on the Bangalore Madras Road.
in Consultation with the Chief Engr & Secy
& Mr Heavly report ~~with Mr Mallery~~ for
views of Govt ~~in the~~

Thanks

W 27/1

In chief

App. F. III—2]

General and Revenue Secretariat.

R.V. File No. 2 of 192 .

DEWAN'S OFFICE. Received on 23 FEB. 1928 Serial No. 5095

CHIEF SECRETARY 14 FEB. 1928

5) Draft for subs.

6) To appln

Chiefsec. 14/2

(Just Member)

7) Submn to P.W. sect as secy PWD is absent 17/2

8) 17/2

9) Issue & resubmit 17/2

10) No. R.6838-6356/8) 16.2.28 to Revn Ch Engr, Dir of DS, Comptr & Prosecutor Sanction the opening of the 11th gate at the places proposed by the Def Comptr. Resubmitted as directed above.

Chiefsec 20/2

for personal Dewan) 23/2

20 FEB. 1928

NOTE—Contn. sheet.

WD 0924—GPB—60,000—21-5-27

General and Revenue Secretariat.

R. File No. 9 of 1927.

Serial No. 73

Letter No. C1540 dt 3.2.27 from the Rev Comr recommending sanction to the proposal of the DC Kolar in the matter of locating 2 frontier toll gates in the important routes to Chikkur & Anantapur Districts & an interior toll gate at Thippagondahalli.

1) According to the order of 9th June 27 4 frontier ~~tollgates~~ & 2 interior toll gates ~~in the Kolar~~ are to be newly opened in the Kolar Dt on the roads specified therein. As the Dep Comr Kolar Dt had not specified the places where these toll gates were to be opened by the time the order of 13th January was issued, the places where the gates were to be put up were specified in respect of 3 of the roads & the Dep Comr was asked to submit proposals in respect of the other 2 roads. He has accordingly submitted his proposals. The Rev Comr supports the recommendations. If approved a draft order sanctioning ~~the proposals~~ will be put up. It is for orders whether the Chief Engr has also be consulted before issuing orders.

2) The Rev Comr was also asked to investigate the question of establishing an additional toll gate on the Bangalore-Madras Road & submit proposals. His attention may be invited to this & he may be asked to expedite submission of proposals in this behalf after issuing orders in the main case.

(Draft Memo 23/2 Chf Secy)

SECRET
NOTE—Contn. sheet.

OHIE

7 FEB. 1928

WD 0924—GPB—60,000—24-5-27